

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3039/August 14, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16729

In the Matter of

MILLER ENERGY RESOURCES, INC.,
PAUL W. BOYD, CPA,
DAVID M. HALL, and
CARLTON W. VOGT, III, CPA

ORDER POSTPONING
HEARING AND SCHEDULING
PREHEARING CONFERENCE

The Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP) in this matter on August 6, 2015. The OIP alleges various violations of the Securities Act, the Exchange Act, and Exchange Act Rules. The OIP directs me to issue an initial decision within 300 days after service of the OIP. A hearing is currently scheduled for September 3, 2015.

In view of the foregoing, I ORDER the following:

1. The hearing scheduled to begin on September 3, 2015, is POSTPONED and a telephonic prehearing conference shall be held on August 31, 2015, at 3:30 p.m. EDT.
2. Prior to the prehearing conference, the parties shall confer and discuss: (1) the date of the hearing in this matter; (2) the most convenient location for the hearing in this matter; and (3) the prehearing schedule. In doing so, the parties should bear in mind the guidance found at 5 U.S.C. § 554(b) and 17 C.F.R. § 201.200(c). Additionally, most of the Respondents have a right to a hearing no later than sixty days after service of the OIP. *See* 15 U.S.C. §§ 77h-1(b), 78u-3(b). If Respondents exercise that right, the hearing in this matter will commence on October 5, 2015. Otherwise, the hearing commencement date will be discussed during the prehearing conference.
3. In advance of the prehearing conference, the parties shall by letter, filed consistent with 17 C.F.R. § 201.152:
 - a) notify this Office of the results of their discussion;

b) promptly notify this Office if Respondents wish to exercise their right, under 15 U.S.C. §§ 77h-1(b) and 78u-3(b), to begin the hearing within sixty days of service of the OIP; and

c) notify this Office of the date they have agreed the hearing should begin.

4. The Division of Enforcement shall promptly notify this Office when Respondents or their counsel are served with the OIP.

James E. Grimes
Administrative Law Judge